

***Effective 5/12/2015***

***Superseded 3/1/2016***

**63N-2-211 Disqualifying transfers.**

Except in counties of the first or second class, tax incentives provided by this part are not available to companies that close or permanently curtail operations in another part of the state in connection with a transfer of any part of its business operations to an enterprise zone, if the closure or permanent curtailment is reasonably expected to diminish employment in that part of the state.